

F & A/RDS/PROGRAM ACCOUNTABILITY AND REVIEW
REVIEW GUIDE FOR THE TENNESSEE DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT-WIA

Subrecipient: _____

Monitor: _____

Grant/Contract No: _____

Funding Source: _____

Date of Visit: _____

UNIFORM ADMINISTRATION DESKTOP REVIEW

Subrecipients must maintain records which adequately identify the source and application of funds provided for financially-assisted, WIA activities.

31 USC;OMB Cir. A-133

1. Have any of the LWIA's programs, which exceed \$300,000.00 in WIA funding, been audited during the past two years?

31 USC § 7502;OMB Cir. A-133

2. If so, have all audit reports been sent to grantor agencies?

31 USC § 7502; OMB Cir. A-133

3. Does the LWIA annually authorize all bank accounts and check signatories?

TDOLWD Financial Management Handbook, Provision 4, p. 12.

4. Is incoming mail opened and are receipts listed by persons having no access to cash receipts or accounts receivable records?

TDOLWD Financial Management Handbook. Provision 4, p. 12

5. Are pre-numbered cash receipts prepared? *TDOLWD Financial Management Handbook.*

Provision 4, p. 12

6. Are receipts deposited intact on a daily basis and collection documentation totals compared to bank deposits and posting to cash receipts journals?

TDOLWD Financial Management Handbook. Provision 8, p. 16

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UNIFORM ADMINISTRATION DESKTOP REVIEW

- 7. Do adequate physical controls exist over cash receipts from the time of mail opening until the time of bank deposit?**

TDOLWD Financial Management Handbook p. 3, & Provision 4, p. 12

- 8. Is the general cashier function segregated from the general ledger and subsidiary ledger functions?**

TDOLWD Financial Management Handbook Provision 8, p. 16

- 9. Is the cashing of checks out of currency receipts prohibited?**

TDOLWD Financial Management Handbook Provision 8, p. 16

- 10. Are all disbursements, except from petty cash, made by check?**

TDOLWD Financial Management Handbook p. 3 & Provision 8, p. 16

- 11. Are physical and accounting controls over unauthorized use of bank check stock adequate?**

TDOLWD Financial Management Handbook Provision 8, p. 16

- 12. Are checks prepared by specific employees who are independent of voucher/invoice approval?**

TDOLWD Financial Management Handbook, p. 3 & Provision 8, p. 16

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UNIFORM ADMINISTRATION DESKTOP REVIEW

- 13. Do employees preparing checks compare all data on voucher and support to checks.**

TDOLWD Financial Management Handbook Provision 8, p. 16

- 14 Are all checks, disbursement vouchers, or check requests approved for payment by the check signatory or other responsible employee?**

TDOLWD Financial Management Handbook p. 3, & Provision 8, p. 16

- 15. Is some type of check protector used?**

TDOLWD Financial Management Handbook Provision 8, p. 16

- 16. Are voided/spoiled checks properly mutilated and retained?**

TDOLWD Financial Management Handbook Provision 8, p. 16

- 17. Is signing blank checks prohibited?**

TDOLWD Financial Management Handbook p. 3 & Provision 4, p. 12

- 18. Are reconciliations of bank statements made by someone other than persons who participated in the receipt of disbursement cash?**

TDOLWD Financial Management Handbook Provision 8, p. 16

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UNIFORM ADMINISTRATION DESKTOP REVIEW

- 19. Are cancelled checks examined thoroughly for authorized signatures, alterations and irregular endorsements?**

TDOLWD Financial Management Handbook Provision 8, p. 16

- 20. Are completed bank reconciliations reviewed by a responsible official?**

TDOLWD Financial Management Handbook Provision 4, p. 12

- 21. Are outstanding checks periodically investigated and payments stopped if necessary?**

TDOLWD Financial Management Handbook Provision 8, p. 16

- 22. Are disbursement vouchers involving payables checked against the purchase order and receiving report?**

TDOLWD Financial Management Handbook p. 3 & Provision 8, p. 16

- 23. Are invoices properly marked to avoid duplicate payments?**

TDOLWD Financial Management Handbook p. 3, & Provision 8, p. 16

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UNIFORM ADMINISTRATION DESKTOP REVIEW

- 24. Does the organization have defined cutoff procedures, and are they continually monitored by the appropriate person?**

TDOLWD Financial Management Handbook Provision 2, p.9

- 25. Do accounting procedures, charts of accounts, etc., provide for identifying receipts and expenditures of program funds separately for each program?**

TDOLWD Financial Management Handbook p.3

- 26. Is there a documented time schedule for filing invoices and/or financial reports with grantors?**

TDOLWD Financial Management Handbook Provision 2, p.9

- 27. Are reconciliations of grant invoices and/or financial reports with supporting accounting records prepared, reviewed and approved by responsible officials before filing?**

TDOLWD Financial Management Handbook Provision 8, p.16

- 28. Are grant invoices and draw-down requests submitted in accordance with terms specified in the contract?**

TDOLWD Financial Management Handbook Provision 2, p.9

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UNIFORM ADMINISTRATION DESKTOP REVIEW

- 29. Do invoices agree with the supporting financial records and ledgers maintained by the LWIA?**

TDOLWD Financial Management Handbook Provision 2, p.9

- 30. Does a responsible official review costs charged to direct and indirect cost centers in accordance with applicable grant agreements and applicable federal management circulars pertaining to cost principles?**

TDOLWD Financial Management Handbook Provision 9 (F), p.20

- 31. If indirect cost is charged to WIA, is there an approved letter on file from the cognizant agency?**

TDOLWD Financial Management Handbook p. 4

- 32. Are timesheets maintained for any employees who work on more than one program?**

TDOLWD Financial Management Handbook Provision 11, p.31

- 33. Are the LWIA's depreciation policies or methods of computing use allowances in accordance with the standards outlined in federal circulars or LWIA regulations?**

TDOLWD Financial Management Handbook Provision 8, p.16

F & A/RDS/PROGRAM ACCOUNTABILITY AND REVIEW
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UNIFORM ADMINISTRATION DESKTOP REVIEW

- 34. Does the LWIA system have procedures that provide reasonable assurances that consistent treatment is applied in the distribution of charges as direct or indirect costs to all programs?**

TDOLWD Financial Management Handbook Provision 11, p.31

- 35. Does the LWIA system have written personnel policies covering job descriptions, hiring procedures, promotions and dismissals?**

TDOLWD Financial Management Handbook Provision 8, p.16

- 36. Are wages paid at or above the federal minimum wage?**

29 USC Sec. 206 (A)(1)

- 37. Does the LWIA prohibit discrimination based on race, sex, age, or marital status in its employment practices?**

TDOLWD Financial Management Handbook Provision 4, p.12

- 38. Are requests for new personnel originated only by management personnel?**

TDOLWD Financial Management Handbook Provision 8, p.16

- 39. Are employee applications for new personnel thoroughly checked? *Provision 4, p.12***

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UNIFORM ADMINISTRATION DESKTOP REVIEW

40. Are written termination notices maintained on file?

TDOLWD Financial Management Handbook Provision 8, p.16

41. Is access to personnel files limited?

TDOLWD Financial Management Handbook Provision 8, p.16

42. Is time keeping separated from payroll preparation?

TDOLWD Financial Management Handbook Provision 8, p.16

43. Are formal attendance records used?

TDOLWD Financial Management Handbook Provision 8, p.16

44. Are formal attendance records reviewed and authorized by supervisory personnel?

TDOLWD Financial Management Handbook Provision 4, p.12

45. Are persons preparing payroll independent from other payroll duties?

TDOLWD Financial Management Handbook p. 3

46. Does someone independent of payroll preparation and time keeping review and approve the final payroll?

TDOLWD Financial Management Handbook Provision 8, p.16

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UNIFORM ADMINISTRATION DESKTOP REVIEW

47. Are payroll checks machine-signed?

TDOLWD Financial Management Handbook Provision 8, p.16

48. Are payroll checks pre-numbered, blank stock controlled, used in numerical sequence and numerical sequence accounted for and reconciled to the payroll check register?

TDOLWD Financial Management Handbook Provision 8, p.16

49. Are all voided/spoiled checks properly destroyed?

TDOLWD Financial Management Handbook Provision 4, p.12

50. Do checks contain detail of gross pay and deductions?

TDOLWD Financial Management Handbook Provision 8, p.16

51. Is a reconciliation of gross and net pay amounts shown on tax returns to total payroll on the payroll register and general ledger performed at least annually?

TDOLWD Financial Management Handbook p. 3

52. Are unclaimed checks returned to an employee independent of the payroll function?

TDOLWD Financial Management Handbook Provision 8, p.16

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53. Are unclaimed payroll checks released only after presentation of proper identification by employee and preparation of a signed receipt?

TDOLWD Financial Management Handbook Provision 8, p.16

54. Is a continuing record maintained of all unclaimed wages?

TDOLWD Financial Management Handbook Provision 4, p.12

55. Does a person independent of time keeping and preparing payroll checks or envelopes distribute the pay checks?

TDOLWD Financial Management Handbook Provision 8, p.16

56. Is the total of W-2 wages for the year reconciled to the general ledger and payroll ledger wages paid?

TDOLWD Financial Management Handbook Provision 8, p.16

57. Are deposits to the payroll bank account compared with the payroll register?

TDOLWD Financial Management Handbook Provision 8, p.16

58. Is the payment of wages in cash prohibited?

TDOLWD Financial Management Handbook Provision 8, p.16

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| <p>59. Is the payment of wages ever made in advance of a scheduled pay day?<i>TDOLWD Financial Management Handbook Provision 8, p.16</i></p> <p>60. Are employee benefit matters monitored by individuals who are knowledgeable of the applicable legal, actuarial and accounting requirements?
<i>TDOLWD Financial Management Handbook Provision 4, p.12</i></p> <p>61. Is the purchasing function segregated from receiving and shipping functions, disbursing functions and cash reciting?
<i>TDOLWD Financial Management Handbook Provision 8, p.16</i></p> <p>62. Are receiving reports reviewed against purchase orders when materials and supplies are received?<i>TDOLWD Financial Management Handbook Provision 8, p.16</i></p> <p>63. Are all purchases competitively bid?<i>TDOLWD Financial Management Handbook Provision 4, p.12</i></p> <p>64. If the LWIA has subcontracts or other cooperative agreements with service providers, do the subcontracts and cooperative agreements provide information, controls, and monitoring schedules to ensure compliance with these provisions?
<i>TDOLWD Financial Management Handbook, Provision 7, p. 15</i></p> | |
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65. Has all equipment purchased under WIA, or under any other state of federally funded contract, been tagged; and does all of the equipment appear on a current inventory listing?
TDOLWD Financial Management Handbook, Provision 14